

Abstrak

Penyelenggaraan *event* yang semakin meningkat pasca hiatus dua tahun akibat pandemi Covid-16 berpengaruh pada bisnis penyedia jasa *event organizer*. Pelonggaran kebijakan PPKM juga mendorong kegiatan massa menjadi semakin aktif. Tujuan Karya Tulis Tugas Akhir (KTTA) ini adalah untuk mengetahui proses bisnis penyedia jasa *event organizer* yang terdaftar di KPP Pratama Serang Barat, omzet yang diperoleh, serta potensi pajak dan cara mengawasinya. Desain penelitian menggunakan pendekatan kualitatif dengan metode pengumpulan data berupa penelitian lapangan dan studi kepustakaan. Penelitian lapangan dilaksanakan dengan melakukan wawancara pada informan dan *Account Representative* KPP Pratama Serang Barat. Hasil penelitian menunjukkan bahwa omzet yang dihasilkan semakin meningkat pasca pandemi karena berasal dari dua proses bisnis inti yang dilakukan oleh penyedia jasa *event organizer* yaitu sebagai *event organizer* dan jual beli *event equipment*. Potensi pajak dihitung berdasarkan PPh Pasal 21, PPh Pasal 23, serta PPh final berdasarkan PP 55 Tahun 2022. Pengawasan oleh *Account Representative* dilakukan dengan cara mengolah data SPT, laporan keuangan, dan data internal.

Kata Kunci: PPh 21, PPh, 23, PPh final PP 55, *event organizer*

Abstract

The event organizing industry has experienced a resurgence after a two-year hiatus due to the Covid-16 pandemic. This prolonged break has allowed event organizers to reassess their strategies, adapt to the new normal, and enhance their services. The relaxation of Covid-19 outbreaks restrictions known as PPKM (Enforcement of Restrictions on Community Activities), has not only allowed for the resumption of mass activities but also sparked a renewed sense of participation and engagement among the public. The objective of this study was to investigate the business processes, revenue regeneration, potential taxes implications, and monitoring mechanisms of event organizer service providers registered at Serang Barat Tax Office. A qualitative approach with data collection methods in the form of field research and literature studies was performed conducted in this study. Data collection involved conducting interviews with informants and Account Representatives from the Serang Barat Tax Office. The findings revealed a post-pandemic increase in revenue generated by event organizer service providers, attributed to two primary business processes: organizing events and buying/selling event equipment. Potential taxes were determined based on Income Tax Article 21, Income Tax Article 23, and Final Income Tax based on Government Regulations Number 55 Year 2022. Supervision by Account Representative is carried out by processing SPT data, financial reports, and internal data.

Keywords: Income Tax 21, Income Tax, 23, Final Income Tax PP 55, *event organizer*